



## 2005 SENATE BILL 663

March 9, 2006 - Introduced by Senators BRESKE, A. LASEE, ERPENBACH and GROTHMAN, cosponsored by Representatives HAHN, ALBERS, MUSSER, VOS and SEIDEL. Referred to Committee on Housing and Financial Institutions.

1     **AN ACT** *to amend* 70.365 of the statutes; **relating to:** notice of changed  
2           assessment on improvements on leased land.

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*Analysis by the Legislative Reference Bureau*

Under current law, if a taxation district assessor assesses any real property, or any improvements taxed as personal property, at a value that is greater than the assessed value of the property in the previous year, the assessor must send a notice of changed assessment to the property owner. Under this bill, generally, a taxation district assessor must send a notice of changed assessment to a person who owns a building on leased land, if the assessor assesses the building at a value that is at least 10 percent greater than the assessed value of the building in the previous year.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3           **SECTION 1.** 70.365 of the statutes is amended to read:  
4           **70.365 Notice of changed assessment.** When the assessor assesses any  
5           taxable real property, any improvements on leased land under s. 70.17 (1), or any  
6           improvements taxed as personal property under s. 77.84 (1), and arrives at a

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1 different total than the assessment of it for the previous year, the assessor shall  
2 notify the person assessed if the address of the person is known to the assessor,  
3 otherwise the occupant of the property. The notice shall be in writing and shall be  
4 sent by ordinary mail at least 15 days before the meeting of the board of review or  
5 before the meeting of the board of assessors in 1st class cities and in 2nd class cities  
6 that have a board of assessors under s. 70.075 and shall contain the amount of the  
7 changed assessment and the time, date and place of the meeting of the local board  
8 of review or of the board of assessors. However, if the assessment roll is not complete,  
9 the notice shall be sent by ordinary mail at least 15 days prior to the date to which  
10 the board of review has adjourned. The assessor shall attach to the assessment roll  
11 a statement that the notices required by this section have been mailed and failure  
12 to receive the notice shall not affect the validity of the changed assessment, the  
13 resulting changed tax, the procedures of the board of review or of the board of  
14 assessors or the enforcement of delinquent taxes by statutory means. The secretary  
15 of revenue shall by rule prescribe the form of the notice required under this section.  
16 The form shall include information notifying the taxpayer of the procedures to be  
17 used to object to the assessment.

**SECTION 2. Initial applicability.**

18 (1) This act first applies to the property tax assessments as of January 1, 2007.

19  
20 (END)